## Guidelines for the FY 2013 Real Estate Abatement Process

The information below is intended to supplement the procedure described on the second page of the *Application for Abatement of Real Property* which is the primary source of information about this process.

The valid reasons to file for a Real Estate abatement are:

- 1) Overvaluation. Values are based on calendar year 2011 sales rather than the current market, and overvaluation is relevant when a property's value is not in line with the *sale prices* of similar properties after adjustments are made for minor differences in features. A list of sales is available in our office or on this website.
- 2) Disproportionate assessment. This means that the current *assessed value* is not consistent with that of similar properties in town (i.e., properties of similar location, age, style, etc).
- 3) Incorrect usage classification. This reason is valid when a property is valued as, for example, a two-family instead of a single family.
- 4) Other. The most common reason in this category is factual errors about the property. Examples include incorrect style, size of improvements, number of baths, lot size, etc.

The burden of proof is on the taxpayer, so we ask that you provide as much information as possible with your application.

Abatement applications must be either filed with the Assessors' Office by February 1, 2013, or be postmarked by the same date. Applications are available at the Assessors' Office or on the Massachusetts state web site at

http://www.mass.gov/dor/docs/dls/publ/forms/abatement.pdf

After an application is filed, someone in the office will call to make an appointment for a full inspection of the property. Regardless of the reason for filing, it is important to verify all of the data on the property record card and to have an opportunity to meet with the property owner to discuss all issues and concerns. Following the inspection, an analysis of relevant data will be made by department staff and a recommendation will be made to the Board of Assessors. The Board have three months from the date of filing to act on the application unless both parties agree to extend the time. The decision can be appealed to the state's Appellate Tax Board by filing an application within three months of the Board of Assessors decision date. Applications are available at <a href="www.mass.gov/atb/guide.doc">www.mass.gov/atb/guide.doc</a>.

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